IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Application No.

: 10/511,149

Confirmation No.: 9137

First Named Inventor : Kiyoharu HIGASHINO

Filed

: April 28, 2005

TC/A.U.

: 3726

Examiner

: Essama OMGBA

Docket No.

: 038917.55521US

Customer No.

: 23911

Title

: Method of Assembling Steering Columns

REPLY

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

This Reply is filed in response to the Office Action dated October 23, 2006.